

CHAPTER 8

OBJECT CLASSIFICATION CODES

8-1. GENERAL. The object class code is a 4-digit number used for recording and reporting expenses. The first two digits represent major divisions of the object class system defined by OMB. The third and fourth digits represent sub-accounts defined by WHS for use in the WAAS accounting system.

8-2. OBJECT CLASS CODES. Object class codes are used on commitment, obligation, accrued expenditure, disbursement, and reimbursement documents. The following is a list of object class codes and explanations used by WHS, Installation Accounting Division:

11XX Personnel compensation. Gross compensation for personal services rendered to the Government, including merit pay and amounts withheld that are creditable to other funds for the employee's share of retirement and insurance contributions; income taxes; and other purposes.

111X Full-time permanent positions.

1111 FT - Senior Executive Service
1112 FT - Executive Schedule
1113 FT - General Schedule
1114 FT - Experts/Consultants
1115 FT - General Manager
1116 FT - Wage Grade
1117 FT - All Other

112X Intermittent Positions

1121 I - Senior Executive Service
1122 I - Executive Service
1123 I - General Schedule
1124 I - Experts/Consultants
1125 I - General Manager
1126 I - Wage Grade
1127 I - All Other

113X Part Time Position.

1131 PT - Senior Executive Service
1132 PT - Executive Service

1133 PT - General Schedule
1134 PT - Experts/Consultants
1135 PT - General Manager
1136 PT - Wage Grade
1137 PT - All Other

114X Temporary Positions

1141 T - Senior Executive Service
1142 T - Executive Schedule
1143 T - General Schedule
1144 T - Experts/Consultants
1145 T - General Manager
1146 T - Wage Grade
1147 T - All Other

115X Other personnel compensation.

1151 Overtime Pay
1152 Holiday Pay
1153 Sunday Pay
1154 Night work Differential
1155 Cash Awards - Non SES
1156 Admin Uncontrollable Overtime
1157 Cash Awards - SES
1158 Hazardous/Environmental/Danger Pay
1160 Accrued Unfunded Annual Leave
1161 Continuation of Pay-Post Separation
1162 Staffing Differential
1163 Supervisory Differential
1166 Recruitment Bonus
1167 Relocation Bonus
1168 Terminal Leave
1169 Other Final Payments
1170 School/Education Allowance/Travel
1175 Performance Awards - Non SES
1177 Performance Awards - SES
1181 Reimbursable details from other Government Agencies
1182 Other special Personal Service Payments
1191 Labor Distribution [IAD use only]
1199 Other Pay

12XX Personnel Benefits. Cash allowances for personnel benefits and payments to other funds for the benefits of employed federal civilian personnel

1211 FEGLI (FED Employees Group Life Insurance)

1212 CSRS (Civil Service Retirement System)
1213 FEHB (FED Employees Health Benefits)
1214 Old Age Survivors Disability Insurance (OASDI)
1215 FECA (Federal Employees Compensation Act)
1217 Medicare
1219 FERS (FED Employees Retirement System)
1220 TSP (Thrift Savings Plan)
1221 LQA/TQSA (Living Quarters Allowances)
1222 COLA - Non Foreign
1223 Uniform Allowance
1224 SMA (Separate Maintenance Allowance)
1225 Real Estate & Misc. Expenses for Civilian PCS
1226 Other Overseas Allowances
1227 Transfer Allowance
1228 Relocation Services for Civilian PCS
1230 Remote Site/Offshore Allowance
1231 Retention Allowance
1238 Professional Liability Insurance
1241 Agency Per Capita Contributions
1242 Transit Pass Fringe Benefit
1299 Other (Benefits)

13XX Benefits for former personnel. Benefits comprise of pensions, annuities, or other benefits due to former employees or their survivors based on the length of their services to the government.

1302 Severance Pay
1303 Civilian Service Retirement Fund Payments (9%)
1304 Voluntary Separation Incentive Payments
1306 Death Gratuity Payments

21XX Travel and Transportation of Persons. Includes Transportation of Government Employees or Others, Per Diem Allowances While in an Authorized Travel Status, and other Expenses Incident to Travel that are to be Paid by the Government Either Directly or by Reimbursing the Traveler.

2100 Per Diem and Transportation Costs.
2101 Per Diem. Includes all Such Costs Associated with TDY and PCS [Including TQSE].
2102 Local Payments of Airlines (LOPA). Include All Such Costs Associated with TDY and PCS
2105 Local Travel. Includes Rental Car, Taxi, Local Bus, Privately Operated Vehicle (POV), and Subway
2131 Per Diem - Training
2132 Travel Costs - Training

22XX Transportation of things. Contractual charges incurred for the transportation of things and for the care of such things while in process of being transported. Includes postage used in parcel post, rental of trucks, and other transportation equipment, and reimbursements to government personnel for the authorized movement of household goods and effects or house trailers.

2211 Freight and Express Charges

2212 Trucking and Other Local Transportation. Charges for Hauling, Handling, and Other Services Incident to Local Transportation.

2213 Transportation of Household Goods Related to PCS Travel.

2214 Storage of Household Goods.

2217 Military Sealift Command (MSC) Cargo. Includes Charges By The MSC Industrial Fund for Transportation Services Relative to Shipments of Break Bulk, Overseas Containers, Domestic Containers, Coal, or Petroleum.

2219 Inland Transportation. Includes Charges Related to the Movement of Exercise Participants and Cargo

23XX Rent, Communications, And Utilities. Rent Charged by the General Services Administration (GSA): Charges for Other Rental of Space and Related Services; Charges for Communications Services; Charges for Utility Services; and Leased Communication Costs Charged by the Defense Commercial Communications Office (DECCO).

2311 GSA Rent

2312 Other Space Rental [Excluding GSA Rent]

2313 DoD Rent (PRMRF)

2321 Office Equipment Rental

2322 IT Equipment Rental/Leases for Special Commissions Which are to be in Existence Less than Six Months.

2323 Reproduction Equipment Rental

2325 Other Rentals

2331 Telephone Service and Equipment

2332 Postage Charges [Excluding Parcel Post]

2341 Communications Circuits and Equipment - DECCO

2343 CONUS Lines - DECCO

2351 Teletype Services

2353 Other Communications Services

2361 Purchased Utilities [General]

2362 Purchased Utilities - Gas

2363 Purchased Utilities - Electric

2364 Purchased Utilities - Water & Sewage
2365 Purchased Utilities - Steam
2367 Purchased Utilities - Oil
2391 HVAC/Utilities Distribution [IAD Use Only]

24XX Printing And Reproduction. Charges Incurred for Printing, Lithographing, Multi-Graphing Reproduction, and Electronic Photo-Composition.

2401 Printing and Reproduction

25XX Other Services. Charges for Contractual Services Not Otherwise Classified.

2501 Academy for Educational Development-Admin Support
2502 Graduate Fellowship Awards
2503 Institute for International Education-Admin Support
2504 Undergraduate Scholarship Awards
2505 Other Service Contracts - to Include Contracts Such As: John Hopkins, LEXIA, Etc.
2506 NSEP Honorariums for National Merit Panels for Institutional Grants and Other NSEP Programs
2510 ADP and Word Processing Equipment Maintenance
2511 Office Equipment Maintenance
2512 Transportation Equipment Maintenance
2513 ADP Equipment Maintenance
2514 Reproduction Equipment Maintenance
2515 Other Equipment Maintenance
2516 Minor Construction (MILCON Beginning In FY 1993)
2517 Major Construction and Alterations
2518 Construction Planning and Design
2519 Recurring Maintenance
2521 Contract Consultants
2522 Contract Studies, Analyses, and Evaluation [for ADP Use Object Classification 2566]
2523 Contract Management Support Services
2524 Contract Engineering and Technical Services [For ADP Use Object Classification 2567]
2525 Other Service Contracts [Contract Advisory and Assistance Services Should not Use Code)
2526 Federally Funded Research and Development Center (FFRDC) Studies and Analysis
2531 Television News Programs
2536 Radio and Television Spots
2541 Translation and Interpreting Services.
2543 Transcript Services.
2544 Stenographic Services.

2545 Audiovisual Production and Services.
 2551 Official Representation Funds.
 2561 AFPCA Computer Changes
 2562 ADP Services Purchased from Other Federal Agencies.
 2563 AFPCA Software Development Support
 2564 Other DoD Agency-Studies and Analyses
 2565 AFPCA Training and Support Services, Excluding
 Software Development.
 2566 ADP Studies and Other Services. Contracts for Feasibility
 Studies, Technology Forecasts, Requirements Definition,
 Consulting Services, Commercial Training, and Other
 Information Technology Services Obtained from Commercial
 Sources But Not Reported in Other Categories.
 2567 Support from Government Personnel or Use of Government
 Facilities, other than AFPCA.
 2568 Other Federal Agencies-Other Support Services.
 2571 Training - Civilian Personnel
 2572 Training - Military Personnel
 2573 Training - Civilian Executive
 2574 Support Agreements with Other Government Agencies
 2576 Advertising
 2578 Combined Federal Campaign
 2581 Waste Disposal
 2582 Safety and Occupational Health Services (Air
 Quality Surveys, Water Samples, Radon Testing, Etc.
 2585 Protective Services
 2591 Services/Administration Distribution [IAD Use Only]
 Supplies are also Included.
 2592 Equipment/Network Maintenance (Time & Material)
 2593 Application Software Maintenance and Development.
 Software Licenses are also Included.
 2594 Studies and Analyses. Generally Related to the Planning
 Necessary for a New System Purchase/ Development as Well as
 Preparation of Business Cases Relating Costs and Benefits.
 2595 Other Support Services Provided by on-Side Personnel. This
 Includes Network Support, General Help Desks, and
 Operational Support.
 2596 Training. Include Costs Relating to Hiring of Instructors
 to Teach OSD Personnel.
 2599 Other Miscellaneous Services

 26XX Supplies And Materials. Charge for Items that are
 Ordinarily Consumed or Expended within 1 Year After they are Put
 Into Use.

2601 ADP Supplies
 2602 Commercial Off-The-Shelf (COTS) Software Purchases and Annual Licenses or Maintenance. The Aggregate Cost of a Singular Software Product, Not Unit Cost, Must be Under \$100,000.
 2603 Information Services, Subscriptions, IT Equipment (Requirement is \$100K and not Part of a Project), and Data Entry Services. Purchase of Office Supplies is Limited to a 90-Day Supply, not to Exceed 10% of the Total Order to Support Equipment Being Purchased on the Same SD562. Supplies are Ordered from WHS, Real Estate And Facilities, Office Services, on SD Form 474.
 2611 Communications Supplies (Cables, Etc.)
 2621 Reproduction Supplies
 2622 Office Supplies - Stock Fund
 2623 Office Supplies - Non-Stock Fund
 2624 Other Supplies
 2625 RMBCS Credit Card Purchases
 2631 Subscriptions
 2632 Special Clothing
 2633 Posters And Materials
 2634 Printed Materials/Pamphlets
 2641 Photographic Supplies
 2642 Graphics Supplies
 2643 Videotape
 2644 Audio Tape
 2645 Shipping Containers
 2691 Supply Distribution (IAD Use Only)

31XX Equipment. Charges for Personal Property that Normally may be Expected to have a Period of Service of 1 Year or more Without Material Impairment of its Physical Conditions. Includes Charges for Installation Services when Performed Under Contract.

3111 Transportation Equipment
 3121 Office Furniture, Furnishings, and Fixtures
 3122 Office Equipment
 3123 Reproduction Equipment
 3124 ADP and Word Processing Equipment
 3125 Office Storage Equipment
 3126 Graphic Equipment
 3131 Equipment Expansions and Enhancements
 3133 Local and Wide are Networks and Gateways. May Include Servers.
 3134 Office Automation System Upgrades/Replacements. May Include COTS Software, Software Development, Initial User Training, and System Integration as Well As Equipment. Any Equipment

Component May Be Included If The Overall System
Functionality Would Be Affected If The Component Were Not
Procured.

- 3135 Mini Computer System Upgrades/Replacements. May Include
COTS Software, Software Development, Initial User Training,
And System Integration As Well As Equipment. Any Equipment
Component May Be Included If The Overall System
Functionality Would Be Affected If The Component Were Not
Procured.
- 3137 COTS Software Where The Aggregate Cost (Not Unit Cost) Of A
Singular Software Product Is \$50,000 Or More, But Not Part
Of A System Upgrade Or Replacement (I.E., 3134 Or 3135).
- 3138 Prototype System. May Include Hardware, Networks, And/Or
Software.
- 3141 Communications Equipment
- 3151 Audiovisual Equipment
- 3152 Photographic Equipment
- 3159 Other Equipment

32XX Lands And Structures. Charges For Land And Interest In
Land, Buildings, And Other Structures; And Additions To
Buildings, Nonstructural Improvements, And Fixed Equipment.

- 3201 Lands
- 3202 Buildings
- 3204 Fixed Equipment
- 3205 Site Preparation Of Work Areas Required To Support
New Systems

3301 Investments And Loans.

4101 Grants, Subsidies, And Other Aid.

4201 Insurance Claims And Indemnities.

4301 Interest And Dividends.

4401 Refunds.